

Mail Stop 4561

June 25, 2007

Marc Benioff  
Chairman of the Board of Directors  
and Chief Executive Officer  
Salesforce.com, Inc.  
The Landmark @ One Market Suite 300  
San Francisco, CA 94105

**Re: Form 10-K for Fiscal Year Ended January 31, 2007  
File No. 1-32224**

Dear Mr. Benioff:

We have complete our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Mark Kronforst  
Accounting Branch Chief